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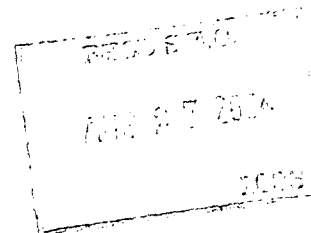
New York Stock Exchange, Inc.  
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August 27, 2004



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

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*B* THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SYNTHETIC FIXED-INCOME SECURITIES, INC. ON BEHALF OF STRATS (SM) TRUST FOR FOR DAIMLER CHRYSLER NA HOLDING SECURITIES, SERIES 2004-10, 1,000,000 STRATS (SM) Certificates, Series 2004-10 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 27, 2004. Tentative listing date - August 31, 2004.

Sincerely,